

SENATE BILL 3684

By McNally

AN ACT to provide a remedy against double assessments
involving county boundaries, and to amend
Tennessee Code Annotated, Section 5-2-115.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated Section 5-2-115, is amended by deleting subsection (d) and substituting instead the following:

When property has been assessed in one (1) county for five (5) years or more, the state board shall not have authority to rule that such property shall be located in a different county, but the board shall have authority to redress double assessment in these circumstances by voiding the later assessment to the extent it represents an assessment by both counties.

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it.